



# AMESBURY PUBLIC SCHOOLS

*Where children come first!*

**Michele S. Robinson, Ed.D.**  
**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: September 2, 2014

RE: **Fiscal Year End Processing**

As you know, the fiscal year ended June 30<sup>th</sup>, 2014. This memo will outline for you the various tasks associated with processing fiscal year end.

## A.) Forecast Teacher Summer Payroll Obligation

Teacher's contractual school year salaries are paid from September through August. Since the fiscal year ends on June 30<sup>th</sup>, teacher "summer salaries" are funds are placed into a reserve an account called "Prepaid Salaries". The source of the funds places in Prepaid Salaries are from the available monies in each line item.

The obligation of teacher summer salaries are paid from:

- a. Prepaid Salaries
- b. School Choice
- c. South Hampton Tuition

## B.) Forecast Year End Revolving Balances

Revolving funds by statute cannot be in deficit on June 30<sup>th</sup>. Forecasting throughout the fiscal year is performed in order to ensure that we understand any potential issue in any revolving fund. This year, I have reported to the Finance Subcommittee my concerns at the end of year and potential food service deficit, which was approximately \$92k. Monies from the general fund were needed to ensure that Food Service Revolving did not end in deficit.

- a. Food Service
- b. Transportation

**5 HIGHLAND STREET, AMESBURY, MA 01913**  
**TELEPHONE: (978)388-0507 FAX: (978)388-8315**

- c. Pre-K Tuition
- d. South Hampton
- e. School Choice
- a. Circuit Breaker
- b. Athletics

C.) Federal Grants

The Federal Government fiscal year ends August 31<sup>st</sup>. Final grant expenses – both payroll and supplies/materials have been finalized and reports submitted to the DESE.

D.) FY14 Year End Report and Transfers

Attached is the FY14 Year to Date Budget Report reflecting ending balances for the fiscal year prior to transferring funds to Pre-Paid Salaries. Transfers are also attached.

## **APPENDIX – Finance Committee Report July 2014**

As you know, due to concerns in the early fall regarding unbudgeted expenses, a “hard” freeze was placed on the FY14 budget. While continuing to procure supplies and materials for instructional purposes that teachers and principals have requested, we have had to deficit manage the impact of the unbudgeted expenses. Below are the areas of concerns:

### **A.) FY14 Budget Issues**

a. Unbudgeted Paraprofessional Hiring	\$ 176,000
b. Unbudgeted Reading Materials CES	\$ 24,000
c. FY14 Balance Budget HS Heat	\$ 50,000
d. Hiring Over Budget	\$ 30,000
e. Grant Cuts/Reductions Estimate	\$ 30,000
f. Revolving	\$ 100,000
i. Fee Collections	
ii. School Choice	
iii. Food Service	

Total \$ 400,000

I will continue to keep you updated as we continue the year end closing process. I will present transfers to you upon final fiscal year end.



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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: October 6, 2014

RE: **October FINCOM Report**

This memo will outline for you current financial aspects as we prepare the first quarter of the fiscal year.

### A.) October 1 Enrollment

As you know, October 1<sup>st</sup> enrollment is the official enrollment that the State uses for various funding formulas as it generates foundation enrollment for Chapter 70, poverty indicators using free and reduced lunch, etc.

Enrollment indicates a decline of 49 students

### B.) Revenue

Revolving Accounts revenue report is provided to you. Initial review indicates that we will be short on School Choice budgeted revenue as we did not enroll any of the 5 School Choice Grade 9 slots declared open in the Spring.

We will continue to monitor and forecast Pre-school tuitions, transportation, and athletic fees throughout the fiscal year.

### C.) Transportation

We continue to process requests for passes and final payments for transportation passes are due by November 15<sup>th</sup>, 2014. As in the past, we have received a few formal requests for winter stop considerations, which we will evaluate and put into effect from December through April.

**5 HIGHLAND STREET, AMESBURY, MA 01913**  
**TELEPHONE: (978)388-0507 FAX: (978)388-8315**

#### D.) End of Year Financial Report

This annual report is due to the DESE each year on October 1. Due to the necessary focused time needed to complete the report, I have requested an extension which has been granted.

#### E.) Safety and Crisis Preparedness

Our efforts in providing safe learning environment for students and staff continue. Below are upcoming meetings in that effort:

- a. Mass Casualty Drill (MCI) Preparation Meeting October 7, 2014
  - i. Drill November 1<sup>st</sup>, 2014
- b. MEMA Seabrook Drill October 8, 2014
- c. Safety and Crisis Meeting October 8<sup>th</sup>, 2014
  - i. ALiCE Update – Mike Curry, Deirdre Farrell
  - ii. Updating the Crisis Response and Safety Procedures

#### F.) Audits

We have been selected for two financial related audits which are currently scheduled for November timeframe. The third audit is an annual audit schedule upon completion of the End of the Year Financial Report.

- a. FY14 Circuit Breaker Claim Audit
- b. Food Service – DESE Administrative Review
- c. End of Year Financial Report Audit

#### G.) Newburyport Five Cents Savings Excellence in Education

Each year, the Newburyport Five Cents Savings Bank recognizes students for their “high level of termination and dedication”. On September 25<sup>th</sup>, a ceremony was held at the Hungry Traveler to recognize:

Caitlyn McGowan, Ally Burke, Morgan Harris, and Gabe Turbide

## **APPENDIX – Finance Committee Report July 2014**

As you know, due to concerns in the early fall regarding unbudgeted expenses, a “hard” freeze was placed on the FY14 budget. While continuing to procure supplies and materials for instructional purposes that teachers and principals have requested, we have had to deficit manage the impact of the unbudgeted expenses. Below are the areas of concerns:

### **A.) FY14 Budget Issues**

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b. Unbudgeted Reading Materials CES	\$ 24,000
c. FY14 Balance Budget HS Heat	\$ 50,000
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e. Grant Cuts/Reductions Estimate	\$ 30,000
f. Revolving	\$ 100,000
i. Fee Collections	
ii. School Choice	
iii. Food Service	

Total \$ 400,000

I will continue to keep you updated as we continue the year end closing process. I will present transfers to you upon final fiscal year end.



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**Michele S. Robinson, Ed.D.**  
**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: November 3, 2014

RE: **November FINCOM Report**

In an effort to continue to keep you updated, this memo will outline for you the current fiscal status of the Amesbury Public School and provide you information on any issues or concerns at this time:

## A.) FY15 Budget Monitoring

Attached please find a FY15 MUNIS Expense Report dated 10/31/14 which reflects current expense incurred by expense line item. At this time, I am concerned about the following deficit areas:

### Revenue / Revolving

School Choice	\$25,000	5 Choice Slots – No Applications
Transportation	\$35,000	Lower than FY15 Forecast
Food Service	\$50,000	Working toward Self Sufficiency

We will continue to forecast other revolving accounts to determine variances/shortfalls for other budget offsets - pre-school tuitions, athletic fees, building use fee, etc. throughout the fiscal year.

### Expense

Health Insurance	\$25,000	2 Qualifying Events
Special Ed – Legal	\$30,000	District Representation - APS Cases
Worker's Comp	\$14,000	Actual FY15 MIIA Assessment

We will continue to monitor all expense areas as well as utilities and snow expenses now that the heating season is upon us.

**5 HIGHLAND STREET, AMESBURY, MA 01913**  
**TELEPHONE: (978)388-0507 FAX: (978)388-8315**



#### B.) Forecasting Payroll

You recall during last year's budget development that we used Aspen/X2 to generate subsequent fiscal year salaries. In our continued efforts to fully utilize Aspen/X2 to provide salary information "real-time", we have now been able to link Aspen/X2 and Munis. We are in the initial stages of reconciling the two systems and should be able to provide up-to-date salary forecasts automatically and have Munis reports reflect all fiscal year salary obligations.

#### C.) End of Year Financial Report

This annual report is due to the DESE each year on October 1. Due to the necessary focused time needed to complete the report, I have requested an extension which has been granted.

#### D.) Audits

We have been selected for two financial related audits which are currently scheduled for November timeframe. The third audit is an annual audit schedule upon completion of the End of the Year Financial Report.

- a. FY14 Circuit Breaker Claim Audit
- b. Food Service – DESE Administrative Review
- c. End of Year Financial Report Audit

#### E.) Safety and Crisis Preparedness

Our efforts in providing safe learning environment for students and staff continue. This past Saturday, APS participated in a Mass Casualty Drill (MCI) led by Amesbury Fire Chief Jon Brickett and local and regional Public Safety.

- a. Mass Casualty Drill (MCI) Preparation Meeting October 7, 2014
  - i. Meeting with Students October 30th
  - ii. Drill November 1<sup>st</sup>
  - iii. Debrief November 6<sup>th</sup>
- b. MEMA Seabrook Graded Drill November 5<sup>th</sup>





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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: November 3, 2014

**RE: Financial Application Software Implementation**

The City of Amesbury is moving to SoftRight Financials and replacing Munis. The schedule will be to start migration and training in March 2015 for a cutover for July 1<sup>st</sup>, 2015.

We will be working with City Hall to understand the details and schedule of the implementation. I have requested references of school based clients that have SoftRight installed so that I might have the opportunity to speak with them to develop our implementation strategy.



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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: December 1, 2014

RE: **December FINCOM Report**

In an effort to continue to keep you updated, this memo will outline for you the current fiscal status of the Amesbury Public School and provide you information on any issues or concerns at this time:

### A.) FY15 Budget Monitoring

Attached please find a FY15 MUNIS Expense Report dated 12/1/14 which reflects current expense incurred by expense line item. At this time, I am concerned about the following deficit areas:

#### Revenue / Revolving

School Choice	\$25,000	5 Choice Slots – No Applications
Transportation	\$35,000	Lower than FY15 Forecast
Food Service	\$50,000	Working toward Self Sufficiency

We will continue to forecast other revolving accounts to determine variances/shortfalls for other budget offsets - pre-school tuitions, athletic fees, building use fee, etc. throughout the fiscal year.

#### Expense

Health Insurance	\$25,000	2 Qualifying Events
Special Ed – Legal	\$30,000	District Representation - APS Cases
Worker's Comp	\$14,000	Actual FY15 MIIA Assessment

We will continue to monitor all expense areas as well as utilities and snow expenses now that the heating season is upon us.

**5 HIGHLAND STREET, AMESBURY, MA 01913**  
**TELEPHONE: (978)388-0507 FAX: (978)388-8315**

#### B.) Forecasting Payroll – Personnel

I have the payroll expense report for your review as well. As you recall, last fiscal year the payroll paraprofessional salary accounts were in deficit due to unanticipated, unbudgeted needs at the start of the school year. This prompted a “hard freeze” in September. This year, we have not had the same experience and have not hired paraprofessionals above those budgeted.

We are experiencing an “average” number of FMLA’s and will incur substitute costs moving through the school year.

#### C.) Donations

We have the following donations:

1.) Richie Eaton Charitable Foundation	\$5,000	Athletics
2.) Newburyport Five Charitable Foundation	\$2,000	Windrush
3.) AFIE		
a. Amesbury Elementary Libraries	\$13,098	AES, CES
b. Music Makes us Smarter	\$9,239	AES, CES
c. Hey, It’s My Turn	\$4,616	AMS

#### D.) Website Transition Project

As you know we are in the process of changing our website template “look and feel”. We sent out a survey of three options and have had limited response – less than 1 percent (102 votes). The choice was close between Options #1 (48) and Option #2 (40). Since there was no “clear” choice voted and such limited response, technology staff and I met to discuss the vote and the pro and cons to each template. After our conversations, we are unanimous in recommending Option #2 as the template choice.

#### E.) \*End of Year Financial Report

This annual report is due to the DESE each year on October 1. Due to the necessary focused time needed to complete the report, I have requested an extension which has been granted.

#### F.) \*Audits

We have been selected for two financial related audits which are currently scheduled for November timeframe. The third audit is an annual audit schedule upon completion of the End of the Year Financial Report.

- a. FY14 Circuit Breaker Claim Audit
- b. Food Service – DESE Administrative Review
- c. End of Year Financial Report Audit



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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: January 5, 2015

RE: **January FINCOM Report**

In an effort to continue to keep you updated, this memo will outline the current fiscal status of the Amesbury Public Schools FY15 budget and provide you information on any issues or concerns at this time:

## A.) FY15 Budget Monitoring

Attached please find a FY15 MUNIS Expense Report dated 1/5/15 which reflects current expense incurred by expense line item. At this time, I continue to be concerned about the following deficit areas:

### Revenue / Revolving

School Choice	\$25,000	5 Choice Slots – No Applications
Transportation	\$35,000	Lower than FY15 Forecast
Food Service	\$50,000	Working toward Self Sufficiency

We will continue to forecast other revolving accounts to determine variances/ shortfalls for other budget offsets - pre-school tuitions, athletic fees, building use fee, etc. throughout the fiscal year.

### Expense

Health Insurance	\$25,000	2 Qualifying Events
Special Ed – Legal	\$30,000	District Representation - APS Cases
Worker's Comp	\$14,000	Actual FY15 MIIA Assessment
*HS Hot Water	\$15,000	Heat Exchanger Failure
*HS Steamer	\$8,000	Cafeteria Kitchen Equipment Failure

We will continue to monitor all expense areas as well as utilities and snow expenses now that the heating season is upon us.

**5 HIGHLAND STREET, AMESBURY, MA 01913**  
**TELEPHONE: (978)388-0507 FAX: (978)388-8315**

**B.) Forecasting Payroll – Personnel**

I have the payroll expense report for your review as well. We are in the process of finalizing the 2<sup>nd</sup> Quarter salary forecast to include all payroll liabilities for the next Finance Subcommittee meeting.

Last week, we increase a paraprofessionals time from part time to full time based on programmatic need. As you recall, last fiscal year the payroll paraprofessional salary accounts were in deficit due to unanticipated, unbudgeted needs at the start of the school year. This is the first increase in paraprofessional hours that has been approved since the reorganization of paraprofessionals to support our special education programming.

We are still experiencing an “average” number of FMLA’s and will incur substitute costs moving through the school year.

**C.) Donations**

None at this time

**D.) Website Transition Project**

Our first technology meeting is scheduled for next steps week to discuss the website transition project.

**E.) End of Year Financial Report**

The report was completed and submitted mid-December. I am in the process of schedule the audit for the report which should happen late January or February.

**F.) Audits**

The FY14 Circuit Breaker Claim Audit will be this Friday January 9<sup>th</sup>. The DESE will review the claims and associated backup paperwork submitted that generated our anticipated Circuit Breaker Revenue for FY15. Once the audit is completed, any finding could result in a reduction of CB revenue for FY15.

Other upcoming audits include:

- a. Food Service – DESE Administrative Review
- b. End of Year Financial Report Audit
- c. Student Activities Audits - HS and MS

G.) MSBA Statement of Interest – SOI's

As of January 9<sup>th</sup>, The Massachusetts School Building Authority has opened the FY15 SOI process. The deadline for the submission for a “CORE” SOI, which the Committee has submitted in the past, is April 10<sup>th</sup> and must include all local votes from the SC and City Council. Please see announcement from MSBA regarding detailed information about the CORE program and the requirements for submitting under the Accelerated Repair Program - APR.

H.) High School Building Project Electric Outstanding Bill – \$90K

There is an outstanding electric bill from the HS Building Project from the 2005 – 2007 time period. Shaunna Ring has worked tirelessly on the outstanding issue. She and I met to discuss the details and the history behind the outstanding balance.

National Grid has agreed to resolve the issue for \$50,000 in two payments - \$30,000 this year, and \$20,000 in FY16.

From what I understand, there are no available funds left from the HS Building Project in the form of retainage or bond proceeds.





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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

January 15, 2015

Senator Kathleen O'Connor Ives  
State House  
Room 519  
Boston Ma, 02133

Dear Senator O'Connor Ives,

Thank you for the opportunity to provide you with priorities that the Amesbury Public Schools feel are critical with respect to education funding for Amesbury and in the Commonwealth.

## **Early College**

1. Continue the funding of the Early College Program through NECC for Amesbury High School students. This program provides students the opportunity to earn college credits while in high school and achieves our college readiness goals and objectives for our students.

## **Chapter 70 Funding Formula - Special education Adjustments in Foundation Rates** ***MASS School Finance Task Force recommendations.***

1. Increase the average tuition to \$35,000 from \$25,000 which reflects an accurate average out of district tuition cost recommendation.
2. Increase the assumed special education enrollment for in-district students a ¼% to 4% (5% vocational). Currently, average enrollment of special education students is 17% of total enrollment. Special Education Instructional staff required to meet the total actual enrollment demand that is currently employed, exceeds the number allowed in the foundation by more than 100 percent.

## **Circuit Breaker Funding – additional funding needs for special education programs.** ***MASS School Finance Task Force recommendations.***

1. Include out-of-district transportation for special education students in Circuit Breaker reimbursement funding.
2. Change the Circuit Breaker Funding formula to reimburse in-district special education students for expenditures that exceed 3 times foundation (verses 4 times foundation for out of district students), as many districts are falling short of



the current 4 times foundation for programs created to educate special education students in-district with their peers.

**“Move In” Regulation / Law – add Collaboratives to the MGL**

The current “Move-in Law” (MGL c 71B, s5) applies to “...students with special needs who are in a day or residential placement at a Chapter 766 approved private schools or pediatric nursing homes who move...”. Collaboratives in the Commonwealth are considered to be public schools and therefore the Move In Law does not apply.

Currently, districts are having to incur the Collaborative tuition for a student that moves into their District. This creates an undue burden on Districts as it is excluded in the Move In Law. Collaboratives should be included in the language to mitigate this burden.

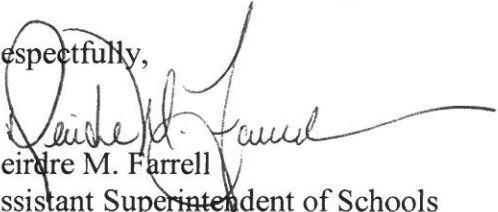
**Establish a “Residency Commission” to focus on fiscal and programmatic determination process/decision by DESE and local impact**

Many districts struggle with the fiscal and programmatic assignment of students that are homeless, DCF placed, State Wards, refugees, foster care, etc due to, for example, determinations of “last known residency” that decide fiscal and programmatic responsibility.

Clear language and rules on what establishes residency should be established and consistently applied by the DESE and other agencies when assigning fiscal responsibility to a District. It is critical that these determinations be consistent in interpretation and application.

Please feel free to call me with any questions you may have or to provide you with any additional information to support these very important legislative initiatives.

Respectfully,



Deirdre M. Farrell  
Assistant Superintendent of Schools  
Amesbury Public Schools



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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: March 2, 2015

RE: February FINCOM Report

In an effort to continue to keep you updated, this memo will outline the current fiscal status of the Amesbury Public Schools FY15 budget and provide you information on any issues or concerns at this time:

## A.) FY15 Budget Monitoring

Attached please find a FY15 MUNIS Expense Report dated 2/5/15 which reflects expenses as of 2/5 incurred by expense line item. At this time, I continue to be concerned about the following deficit areas:

### Revenue / Revolving

School Choice	\$62,439	5 Choice Slots – No Applications
Transportation	\$20,000	Lower than FY15 Forecast, Offset With Homeless Reimbursement
Food Service	\$50,000	Working toward Self Sufficiency
Circuit Breaker	\$45,600	Audit Reeduction of \$45k of Anticipated at 72%

The above revolving accounts and shortfalls will be made up from unexpected appropriate, if appropriate or from fund balances as of 7/1/14, particularly School Choice and Circuit Breaker. See Revolving Fund Report.

### Expense

Health Insurance	\$25,000	2 Qualifying Events
Special Ed – Legal	\$30,000	District Representation - APS Cases
Worker's Comp	\$14,000	Actual FY15 MIIA Assessment
Snow Removal	\$15,000	Contracted Roof Shoveling

HS Hot Water	\$15,000	Heat Exchanger Failure (From Building Rental Revolving)
HS Steamer	\$8,000	Cafeteria Kitchen Equipment Failure (From Building Rental Revolving)

We will continue to monitor all expense areas as well as utilities and ongoing snow expenses now that the heating season is upon us.

#### B.) Forecasting Payroll – Personnel

I have the payroll expense report for your review as well. We are on track to meet our payroll obligations. We will have to adjust the Full Day Kindergarten grant 9c reduction of \$9k to the LEA (Local Education Agency) appropriation. We are hoping that any further 9c cuts from the Governor do not affect payroll.

We are still experiencing an “average” number of FMLA’s and will incur substitute costs moving through the school year.

#### C.) Audits

The FY14 Circuit Breaker Claim Audit will be this Friday January 9<sup>th</sup>. The DESE will review the claims and associated backup paperwork submitted that generated our anticipated Circuit Breaker Revenue for FY15. Once the audit is completed, any finding could result in a reduction of CB revenue for FY15.

Melanson and Heath Audit Firm

- a. FY14 End of Year Per Pupil Report – Next Week
- b. FY14 End of Select Year Transactions Processing - Friday
- c. Student Activities Audits - HS and MS – Next Week

#### D.) MSBA Statement of Interest – SOI’s

As of January 9<sup>th</sup>, The Massachusetts School Building Authority has opened the FY15 SOI process. The deadline for the submission for a “CORE” SOI, which the Committee has submitted in the past, is April 10<sup>th</sup> and must include all local votes from the SC and City Council. Please see announcement from MSBA regarding detailed information about the CORE program and the requirements for submitting under the Accelerated Repair Program - APR.

#### E.) FY16 Budget Calendar

Please see attached FY16 Budget Calendar and presentation schedule.

F.) High School Building Project Electric Outstanding Bill – \$50k

The City Council Finance Subcommittee at their February 24 meeting voted to recommend to the full Council that the outstanding obligation to National Grid be paid.

To ensure that the possibility of any future issues is mitigated, internal changes have been made to invoice processing as follows:

- Initial each page of multipage invoice – reviewed for current charges and no late, handling, or other miscellaneous charges
- Request increase in audit testing during annual end of year audit
- Ensure staff bring to my attention any concern/issue regarding invoices

We will continue to evaluate our internal systems of control and make any changes that are appropriate.

G.) Softright - Conversion to Munis

One of our goals with the conversion of Munis to Softright is to change our chart of accounts to align with the Department of Elementary and Secondary Education account numbers. We will be scheduling a meeting over the next week with Softright to assist us in that conversation.

We are also meeting to understand the upcoming schedule and milestones necessary to convert by June at the latest. We are hopeful to continue to have Munis available to us through October 2015 as our Federal Grants don't end until September. Additionally, we have yearend reports to prepare and will need access to FY15 information/data.

H.) Green Communities Competitive Grant

I am meeting with Bill Scott, Tom Barrasso and a representative from Guardian Energy at the Middle School tomorrow to discuss energy reduction opportunities. Amesbury will be submitting a Green Community Competitive Grant application at the end of March and we are looking to identify energy savings opportunities at the Middle School.



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**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: May 4<sup>th</sup>, 2015

RE: **April FINCOM Report**

In an effort to continue to keep you updated, this memo will outline the current fiscal status of the Amesbury Public Schools.

## **A.) FY15 Third Quarter Reports and June 30<sup>th</sup> Forecast**

I have prepared for your information and review the following third quarter reports for the quarter ending March 31<sup>st</sup>, 2015:

### 1.) 2015 Third Quarter Forecast by Cost Center

This report presents by Cost Center the FY15 School Committee Budget, year to date totals including encumbrances, and a salary forecast through June 30<sup>th</sup>, 2015. All known expenses and salaries have been projected through the end of the fiscal year for utilities, health insurance and employee benefits, special education substitutes, etc.

### 2.) 2015 Third Quarter Revenue

This report presents by revenue source category revenue amounts budgeted and received as well as forecasted amounts through June 30<sup>th</sup>, 2015. Variances are also presented.

### 3.) Fund Balance Report with Third Quarter and Forecasted Variance

This report provides the Fund Balance by revenue source for those revenues that "offset" the School Committee Voted budget for FY15. With the exception of Full Day Kindergarten, this fund balances are in Revolving Funds which revolve from one fiscal year to the next fiscal year. Fund balances are as of July 1<sup>st</sup>, 2015.

#### 4.) Munis Report

The Munis report for the quarter ending March 30<sup>th</sup>, 2015. This report was used to prepare the reports listed above. As you know, the Munis report does not reflect salaries liabilities, however they have been calculated in are reflected in the above quarterly reports.

Other areas that I will continue to monitor are:

- a.) Food Service and potential FY15 deficit
- b.) Special education costs
- c.) Maintenance Equipment and Needs

#### **B.) Student Activity Audit**

Melanson and Heath will on-site on May 14<sup>th</sup> and 15<sup>th</sup> to audit the Middle School and High School Student Activities Accounts. This audit is being perform at my request and should be standard practice every few years or when regulations change.

#### **C.) MASBO Financial Overview**

I have provided you with all correspondence from John Crafton, MASBO with respect to their scope and proposal for the Financial Operations Review as discussed. The documents provided include:

- a.) Email dated 4/23/15 from John Crafton
- b.) Contract for Services
- c.) MASBO Financial Operations Review Self-Assessment
- d.) Existing Conditions Questionnaire
- e.) Payroll Procedures
- f.) Purchasing / Accounts Payable Procedures

Their site visitation team is proposing to be in Amesbury on May 27<sup>th</sup> May 28<sup>th</sup>.

#### **D.) FY16 Work and Update and Fee Recommendation**

##### **Fee Recommendation**

Current Fee Structure is as follows:

Transportation	\$360.00 / family cap \$540.00
Pre School Tuition -	\$2,997 4 day
	\$1,498 2 day

It would be my recommendation to not increase transportation fees and to reduce Pre- School fees to the following:

Pre School Tuition - \$2,800 4 day

\$1,400 2 day

This would potentially bring in the same pre-school tuition as more seats may be filled.

### **FY16 Budget Work**

I have been meeting with principals to review in detail their budget presentations and line item budget requests. I am still evaluating all salaries, particularly split FTE's, longevity changes for FY16 and other salary obligations. I will keep you updated on FY16 budget development and any associated changes or opportunities that it might present.

### **E.) Technology Planning**

I have a PowerPoint Presentation for you with respect to technology planning. This planning takes into consideration that \$106k for technology has been removed from the FY16 Level Services Budget for City Funding and a sustainability approach continued investment.

### **F.) Softright - Conversion to Munis**

We have been working diligently on the conversion from Munis to Softright. Our main objective in this conversion was to change the Chart of Accounts to align with the DESE's function and object codes. This will allow for us to manage and subsequently provide various reports by function and object much more efficiently.

We are also taking the opportunity to "load" budget and expense history. Specifically, we will be entering into Softright:

FY14 Budget

FY14 Actual

FY15 Budget

FY15 Actual (once fiscal year end occurs)

FY16 Budget (once the budget has been voted by City Council)

We are finalizing the training schedule and have weekly conference calls to update us on the progress and schedule. Conversion will take place June 30<sup>th</sup>.

I am also working with Softright to potential provide some enhancement specifically related to how we can encumber payroll so that our financial statement include contractual liabilities.

### **G.) Excel Boot Camp**

Over the next four Tuesdays, all Central Office support staff will be in Excel Boot Camp training. Principal Wally Helliesen has agreed to provide the training. This will assist us in building skills and competencies in our Central Office Staff.





## AMESBURY PUBLIC SCHOOLS

*Where children come first!*

**Michele S. Robinson, Ed.D.**  
**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: June 1, 2015

RE: **May FINCOM Report - Fiscal Year End – Other**

1.) Civil Rights Data Collection – US Department of Education

This survey is required to be completed by the US Department of Education's Office for Civil Rights (OCR). All school districts in the United States must comply. We can use the data stored in Aspen/X2 for both students and staff as well as course schedules.

Although it takes an extraordinary amount of time to complete, we are becoming more efficient in data collection to be able to generate the required information.

Please see attached CRDC Overview regarding the specifics.

2.) Munis to Softright Conversion

We are working toward our conversion on July 1<sup>st</sup>. Every Tuesday we have a conference call regarding project milestones. We understand that training will be occurring within the next two weeks.

As previously reported we will be implementing a new Chart of Accounts that is aligned with DESE funds, functions, and object codes, which will provide an ability to generate reporting to prepare various State required reporting more timely and efficiently.

**5 Highland Street, Amesbury MA 01950**

### 3.) Fiscal Year End

We are in the process of final forecasts for FY15 fiscal year end. We be including in our June 30<sup>th</sup> calculations all special revenue prepaid salaries and expenses so that all FY15 obligations that may be paid in July are reflected as of June 30<sup>th</sup> 2015.

Specifically, as identified in March after a meeting with our audit firm:

1.) For teacher contractual obligations budgeted in a fiscal year but paid in July and August (teacher summer payroll), a "Pre-Paid Salary" reserve amount shall be calculated at June 30<sup>th</sup> and submitted similarly to the "Pre-Paid Salary" reserve obligation calculated for the City appropriation.

2.) For accounts payable expense obligations incurring in a fiscal year but paid in July and August, a "Reserve for Encumbrance" shall be calculated at June 30<sup>th</sup> and submitted for revolving accounts.

The "booking" of these "reserve for payment(s)" transactions are particular to School Choice and South Hampton Tuitions.

4.) Excel Boot Camp Training – staff will complete their four week training that Wally Helliesen has generously agreed to run. We are already seeing results spreadsheet work that is being provided to me, including a forecast of June 30<sup>th</sup> salaries.

### 5.) MASBO Financial Overview

As you know, MASBO was in District Wednesday and Thursday May 27<sup>th</sup> and May 28<sup>th</sup>. Attached please find the schedule of interviews conducted as well as documents provided to date.

Additional documents/information has been requested, which I hope to have completed by the end of this week.

### 6.) FY16 Budget

The City Council Finance Sub Committee met to provide recommendations to the full Council on June 9<sup>th</sup>. Please see attached.

Also attached, please find a spreadsheet that reflects the amount needed about the Mayor's allocation to provide each principal with their first priority.



## AMESBURY PUBLIC SCHOOLS

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**Michele S. Robinson, Ed.D.**  
**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury Central Office  
Lyn Griffin, Director of Assessment and Accountability  
Kevin Pierce, Director of Special Education

FROM: Deirdre Farrell, Assistant Superintendent

DATE: June 1, 2015

RE: **FY2015 Fiscal Year End**

As we've discussed, and as part of our continue efforts in improving our financial practices, this year new fiscal year end procedures will be implemented to close out the current fiscal year ending June 30<sup>th</sup>, 2015. To that end, please be advised of the following:

- 1.) "Sweeping" – the process of sweeping that has been part of fiscal year end for the past 10 to 15 years will cease. All year end obligations for FY15 must be paid or encumbered by June 30<sup>th</sup>, 2015, particularly as it relates to Special Revenue funds and Grants. Specifically:
  - a. For teacher contractual obligations budgeted in FY15 but paid in July and August (teacher summer payroll), a "Pre-Paid Salary" reserve amount shall be calculated at June 30<sup>th</sup> that includes Special Revenue/Revolving and Grants. Previously, this has only been done for the City Appropriation.
    - i. School Choice, South Hampton Tuition and Pre-School funds appropriated by the School Committee that are needed to cover FY15 teacher summer salary obligations must be included in "Pre-Paid Salary" reserves. Only current year receipts may be used to cover salaries.
    - ii. Federal Grants – even though Federal and State Grants end August 31<sup>st</sup>, 2015, any salary obligation for FY15 must be included in "Pre-Paid Salary" reserves on June 30<sup>th</sup>, 2015.

- b. For accounts payable expense obligations incurred in FY15 but paid in July, a “Reserve for Encumbrance” shall be calculated at June 30<sup>th</sup>. This process has been done for City appropriation in the past, but now must include Special Revenue/Revolving and Grants – *even if Grants end August 31<sup>st</sup>, 2015.*

2.) Munis to Softright Conversion Fiscal Year End considerations – since we are converting from our current financial application software (Munis) on July 1<sup>st</sup>, I am recommending that all Federal Grant funding be expensed by June 30<sup>th</sup>, if at all possible.

While Federal Grants end on August 31<sup>st</sup>, by expending all funds by June 30<sup>th</sup>, 2015 all transactions for obligations paid by the Grants will be in one system, minimizing any possible “inter system” reconciliation(s) and potential issues that may cause.

Additionally, starting in FY16, we will operate with a new Chart of Accounts. So if Grant funds are not expensed by June 30<sup>th</sup>, there will be two account numbers for approved line item expenditures – one account number in Munis for expenses September 2014 through June 2015, and one for Softright expenses July through August, 2015.

Understanding that Grants support summer programming, I understand completely if we cannot expend FY15 Grants by June 30<sup>th</sup>. In this event, we will have to “cross foot” summer expenses paid for FY15 grants to ensure complete and accurate grant reporting.

3.) The training schedule for Softright is as follow:

- a. June 16<sup>th</sup> - Requisition and Purchase Orders
- b. June 23<sup>rd</sup> - PO Change Orders
- c. June 25<sup>th</sup> - Invoice Accrual
- d. July 1<sup>st</sup> - Warrant Processing
- e. July 2<sup>nd</sup> - Warrant Processing
- f. July 28<sup>th</sup> - Journal Entries and Reporting

Training will be at the Amesbury High School in the Room 108 Computer Lab





## AMESBURY PUBLIC SCHOOLS

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**Michele S. Robinson, Ed.D.**  
**Superintendent of Schools**

**Deirdre M. Farrell**  
**Assistant Superintendent**

TO: Amesbury School Committee

FROM: Deirdre Farrell, Assistant Superintendent

DATE: July 20<sup>th</sup>, 2015

RE: **June 30<sup>th</sup> FINCOM Report - Fiscal Year End / Miscellaneous**

1.) FY15 Fiscal Year End

We have processed the FY15 Fiscal Year end and are finalizing all associated balances in revolving funds. We are awaiting the final posting of revenue and expensed into MUNIS that are currently "in transit". I have financial reports for your review that will provide you with current information as we finalize year end.

- 1.) Transactions in Transit – revenue and expense that remains to be posted to various funds. Posting is done at City Hall. Once all posting for FY15 is complete, final transfers will be presented.
- 2.) Pre-Paid Expenses and Funding Sources – FY15 Obligations encumbered as of June 30<sup>th</sup>, including summer payroll reserve for 26 week employees. Report also provides Funding Source activity in the three "major" revolving funds: South Hampton Tuition, School Choice Tuition, and Circuit Breaker
- 3.) Fund Balance Report – Estimated Fund Balances as of July 1<sup>st</sup>, 2015 to be finalized once all transactions in transit are posted to the general ledger in MUNIS.

As you can see from the reports, our estimated fund balances will provide a strong fiscal position into the fiscal year that may be needed for any unanticipated, unbudgeted expenses. We will also need to look ahead at FY17 to fully understand any reduction in revenue that will impact FY17 budget development.

Additionally, we moved cafeteria summer salaries into the LEA remaining funds and paid 35k of the June Chartwell bill out of School Choice to ensure that our School Food Service revolving fund did not end the year “in the red”. The overall deficit was approximately \$50,000 and will be finalized once all transactions in transit are reflected.

## 2.) Summer Projects

We have been planning summer projects and preventative maintenance activities. These activities include:

- 1.) Relief Valve installation in Boilers at AHS, AMS, AES as required by the City of Amesbury Insurance Company in order to be certified.
- 2.) Floor and Ceiling Tile Replacement – ceiling tiles in all schools where needed and floor replacement in chorus room in HS
- 3.) Ballast replacement in classroom in all schools
- 4.) Running conduit for 10 projectors at Middle School
- 5.) Facet replacement at AES
- 6.) Running internet cable at AES
- 7.) Field maintenance and fertilization on playing fields
- 8.) Mowing / “grass” removal at tennis courts at HS
- 9.) Elevator Inspections
- 10.) DEP Source Registrations on all boilers, generators and combustion engines in schools

Additionally, I have obtained quotes of \$7,890 for carpet replacement at the Middle School. We are looking to remove carpet and place VCT tile flooring in the following areas:

- 1.) Councilor Offices and Hallway
- 2.) Assistant Principal Office area
- 3.) Teacher’s Room

The funding source of the above work would be from Middle School Building Use.

I would also recommend that we continue with the exterior masonry work that was done last year. As you know, we tried an approach with some polyurethane caulking and waterproofing spraying on the Northeast face of the Middle School. This approach has proven to be successful and minimize water infiltration in that area. I would recommend an additional section have this work done this summer at a cost of \$10,500. Funding source would be from Middle School Building Use.

1.) VCT Tile Floor replacement	\$7,890
2.) Exterior Masonry Work	<u>\$10,500</u>
Total	\$18,390

### 3.) Green Communities Grant \$225,865 Awarded

Middle School Projects include:

- i. Energy Management System (EMS)
  - 1. Energy automation controls synchronizing occupant needs with energy use optimization
- ii. Steam Trap Repair
  - 1. Repair, or replace the 75 steam traps in the gas fired boiler system correcting issues so that the system works more efficiently
- iii. Destratification Fans
  - 1. To be installed in the main gymnasium to equalize the temperature of the air eliminating the problem of thermostat misreads
- iv. Vendor Misers
  - 1. Installed on units such as water bubbles to keep them from being on at times when the building is unoccupied

I have met with Tom Barasso to discuss the Middle School projects and to understand the overall project scope and timelines, which are in their initial planning stages. I will keep you updated.

### 3.) Technology Projects and Procurement

We are finalizing the quotes for the \$106,000 in technology procurement. We have a quote for approximately \$32,000 for the Chromebooks that we will order with the goal of having installed by September.

Quotes of switches and other hardware to support our infrastructure are currently being evaluated.

### 4.) Operations Procurement

- a. Transportation – Bid – We received one bid for Transportation Services for the 2016-2018 School Year(s). The only bidder was Salter Transportation who bid the following:
  - 1. Year 1 \$562,548 + 0 kindergarten
  - 2. Year 2 \$588,612 + \$12,750 kindergarten



3. Year 3 \$619,020 + \$21,250 kindergarten

I would recommend that the School Committee vote to award the Regular Transportation Bid to Salter Transportation for a three year period.

b. HVAC Bid – State Bid List – no increase \$ 169,912

I would recommend that the School Committee vote to award the HVAC Service Contract to ENE Systems, INC.

c. Cleaning Services – TBD

5.) Legislation Update

a. Governor's Veto

- i. Full Day Kindergarten
- ii. Early College

6.) Softright Conversion

Attached please find your new expense report for the FY16 budget as well as the new "Invoice Packet" (warrant). We have successfully converted to Softright!